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EXTRAORDINARY

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 8th June 1967

G.S.R. 909.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 75/66-Central Excises, dated the 30th April, 1966, the Central Government hereby exempts matches specified in column (2) of the Table below, falling under Item No. 38 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and cleared by any manufacturer for home consumption, from so much of the duty of excise leviable thereon as is in excess of the rate specified in the corresponding entry in column 3 of the said Table:

TABLE

Category	Description of matches	Rate (Rs. per gross of boxes of 50 matches each)
(1)	(2)	(3)
1.	Matches, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.	4-60
2.	Matches, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power.	4-15

Provided that—

- (i) matches referred to in category 2 and cleared for home consumption during the financial year from a factory which is recommended by the Khadi and Village Industries Commission for exemption for the purposes of this notification as a *bona fide* cottage unit or which is set up by a co-operative society registered under any law relating to cooperative societies for the time being in force shall be allowed to be cleared at Rs. 3.75 per gross of boxes of 50 matches each up to 75 million matches and the matches in excess, if any, shall be allowed to be cleared at Rs. 4.15 per gross of boxes of 50 matches each;
- (ii) in the case of matches packed in cardboard boxes, the amount of exemption shall be increased by 30 paise per gross of boxes;
- (iii) in the case of matches referred to in category 2, the rate of exemption shall be increased by 50 paise per gross of boxes, if bamboo is used for the splints or for both splints and veneers;
- (iv) the rate of duty applicable to matches referred to in category 2, the splints of which are made of bamboo and which are packed in boxes of 40s shall be four-fifths of the rate applicable to matches of identical description produced in the same factory but packed in boxes of 50s, and if such packing in boxes of 50s is not done, it shall be four-fifths of the notionally determined rate for matches packed in boxes of 50s

Explanation.—For the purpose of this notification, mechanical process employed for the purpose of mixing chemicals or cutting labels or both, shall not be deemed to be a process ordinarily carried on with the aid of power.

[No. 115/67.]

S. K. BHATTACHARJEE, Jt. Secy